

EXHIBIT B



usbank.com

Corporate Trust Services
100 Wall Street, Suite 1600
New York, NY 10005

To be hand delivered or delivered by certified or registered mail return receipt requested)

NOTICE OF EARLY TERMINATION OF SWAP TRANSACTIONS

**(RESTRUCTURED ASSET CERTIFICATES WITH ENHANCED
RETURNS, SERIES 2006-20AT)**

TO:

**Lehman Brothers Special Financing Inc. ("LBSFI")
745 Seventh Avenue
New York, New York 10019
Attention : Transaction Management**

CC:

**Lehman Brothers Holdings Inc. ("LBHI")
745 Seventh Avenue
New York, New York 10019
Attention: Swap Notice Generation**

**RE: MASTER SWAP AGREEMENT DATED AS OF DECEMBER 8, 2006 (the
"Agreement") with RESTRUCTURED ASSET CERTIFICATES WITH ENHANCED
RETURNS, SERIES 2006-20AT TRUST CUSIP 76126CVD1***

**An Event of Default and Termination Event has occurred and is continuing under Section
5 of the above-referenced Interest Swap Transaction in that Lehman Brothers Holding
Inc., the Credit Support Provider in relation to LBSFI, has filed, in the United States
Bankruptcy Court for the Southern District of New York, a Voluntary Petition under
Chapter 11 of the U.S. Bankruptcy Code.**

**We hereby designate September 23, 2008 (but not earlier than the date this Notice is
effective) as the Early Termination Date in respect of all outstanding Transactions under
the above Agreement.**

**RESTRUCTURED ASSET CERTIFICATES WITH
ENHANCED RETURNS, SERIES 2006-20AT TRUST**

**U.S. Bank National Association, not in its individual
capacity, but solely as trustee of the above trust**

Dated: September 22, 2008

***Trustee is not responsible for selection or use of CUSIP numbers; they are included solely
for holder convenience.**

NY168387.3

